Annual Report 1984 - 85

Saskatchewan Assessment Authority

Letters of Transmittal

The Honourable F. W. Johnson
Lieutenant Governor
Province of Saskatchewan
Regina, Saskatchewan

Dear Sir;

I have the honour to submit the Fourth Annual Report of the Saskatchewan Assessment Authority for the fiscal year ending March 31, 1985.

Respectfully submitted,

Tim B. Embury
Minister-in-Charge
Saskatchewan Assessment Authority

Hon.
Tim B. Embury

Honourable Tim B. Embury
Minister-in-Charge
Saskatchewan Assessment Authority
Legislative Building
Regina, Saskatchewan

Dear Sir:

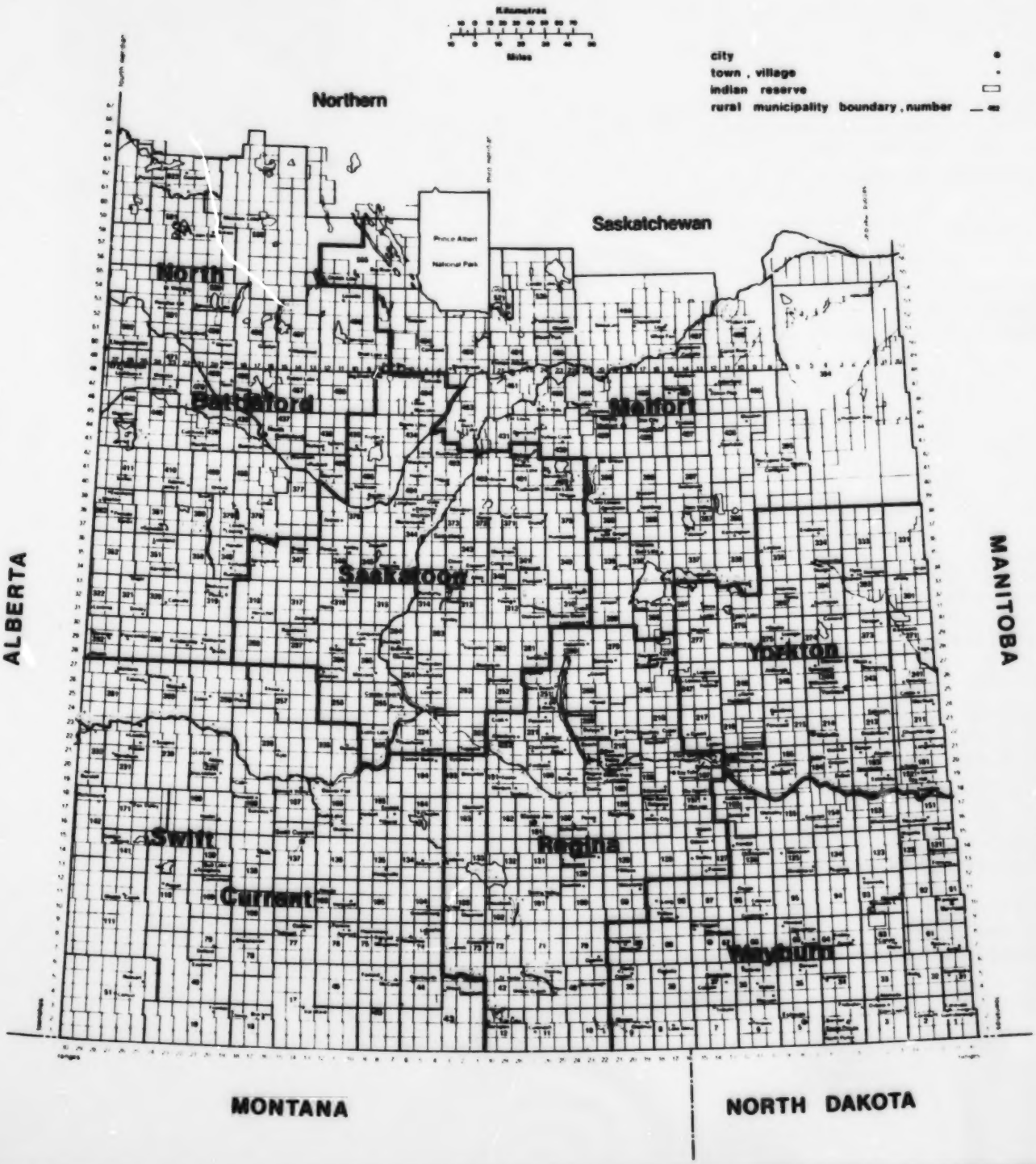
I have the honour to submit herewith the Fourth Annual Report of the Saskatchewan Assessment Authority for the fiscal year ending March 31, 1985.

Yours truly,

D. W. Bennett
Executive Director
Saskatchewan Assessment Authority

SASKATCHEWAN

ASSESSMENT DISTRICTS



Objectives

The head office of the Authority is located in Regina.

The Saskatchewan Assessment Authority is responsible for the valuation of all properties, businesses, equipment and special franchises in Saskatchewan.

The Saskatchewan Assessment Act created the Saskatchewan Assessment Authority responsible to and under the direction and control of a Minister of the Crown.

The Saskatchewan Assessment Act sets out the duties and responsibilities of the Assessment Authority as follows:

(a) Establish and maintain valuations in a manner consistent with and in accordance with the standards pursuant to the Rural Municipality Act, the Urban Municipality Act, or The Northern Municipalities Act, as the case may be. (This includes maintaining the assessment base in every municipality on a yearly basis or as required, as well as performing general re-assessments dictated by legislative requirements.)

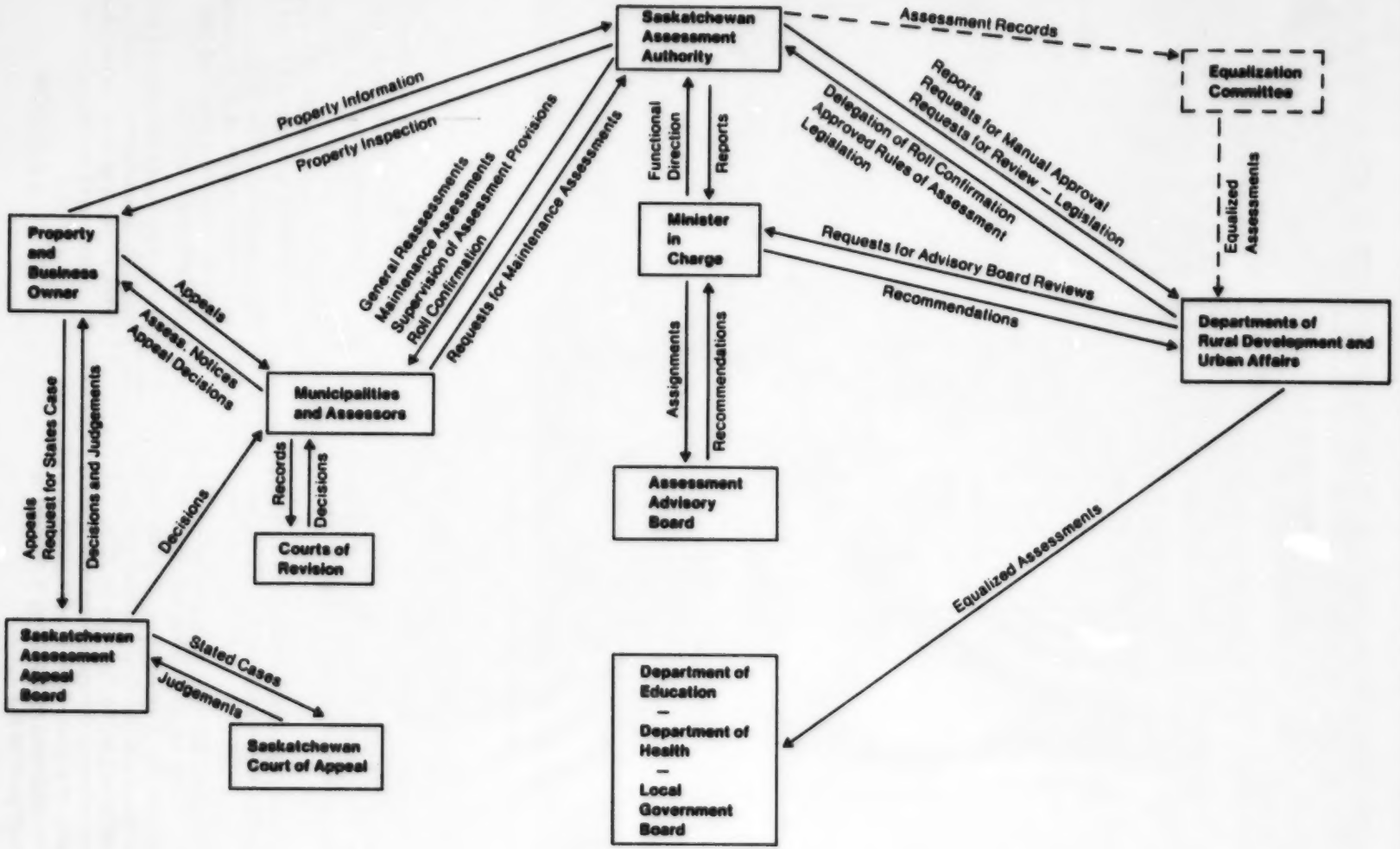
(b) Supervise the administration of the assessment provisions of any Acts with respect to municipalities. This includes information regarding courts of revision, roll confirmation, interpretation of assessment provisions in various legislative acts, etc.

(c) Ensure the general public is adequately informed respecting assessment procedures.

The Saskatchewan Assessment Act also provides that every municipality shall be re-assessed at least once every ten years or at any other time the Assessment Authority may order.

The Saskatchewan Assessment Authority provides equalized assessments on behalf of the Ministers of Urban Affairs and Rural Development, as required under the provisions of the Education Act.

The Saskatchewan Assessment Authority — Functional Relationships



Administrative Services

Budget and Personnel

The Saskatchewan Assessment Authority is responsible for valuing approximately 1,000,000 assessable properties in the province. With a total expenditure of $5,669,560 the annual cost of maintaining the assessment service was approximately $5.67 per property.

Expenditures

Administration	$2,070,935
Field Services	3,598,431
Advisory Board	194
	$5,669,560

As of March 31, 1984, the Saskatchewan Assessment Authority had 25.4 positions in an administrative capacity with 24.4 of these positions filled. There were 90.8 positions in field services with 88 of these positions filled. As well there were 22 keypunch operators in temporary positions working on data entry.

In addition to the head office in Regina, regional offices are maintained in Weyburn, Yorkton, Melfort, Saskatoon, North Battleford, Swift Current and Regina.

Computerization

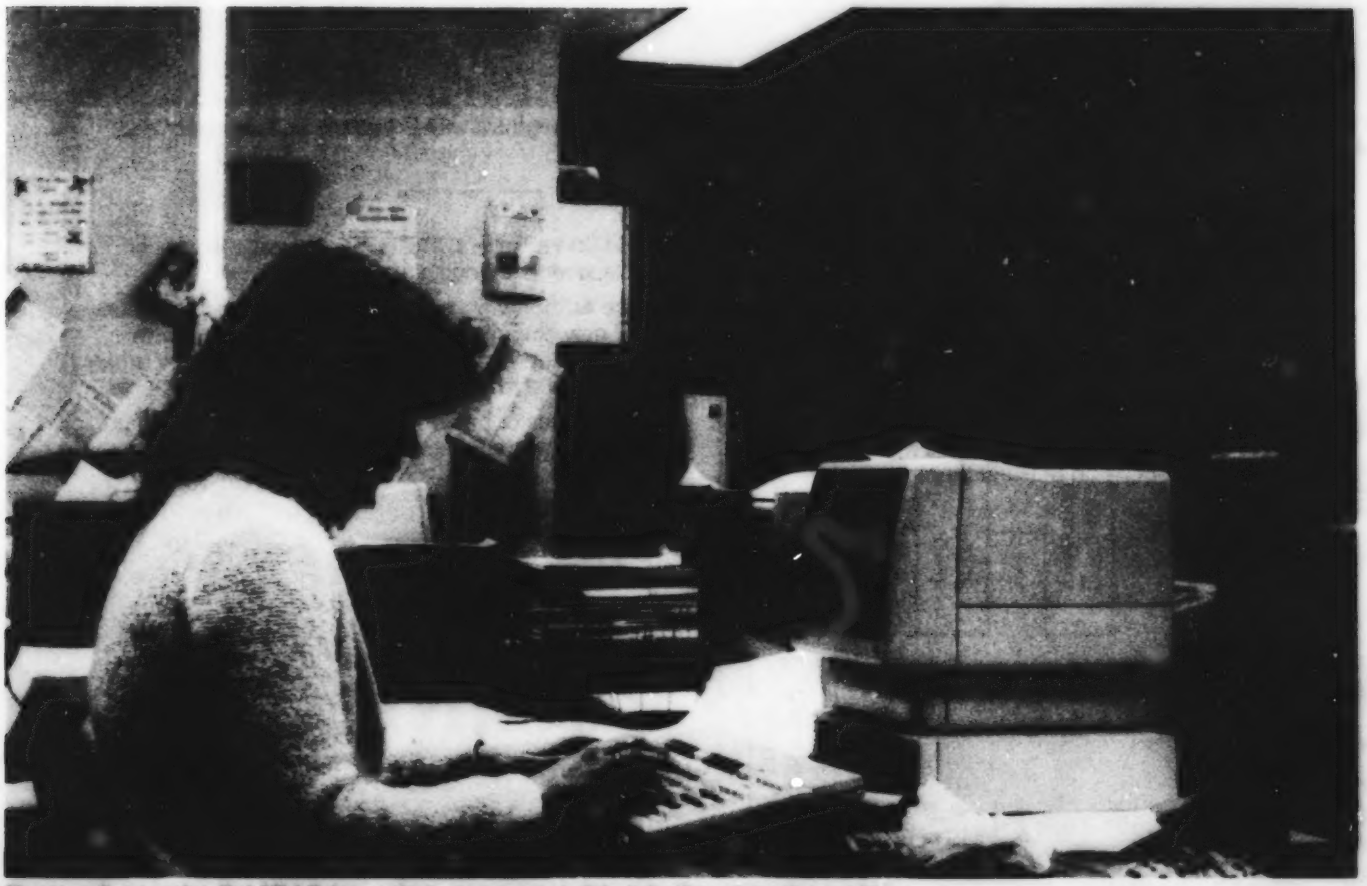
In 1978 a proposal was adopted to computerize the assessment system. The initial program design was directed to the rural assessment system and was implemented in 1980. The urban sector came on stream in 1982 and work is continuing on loading all manual information into the system.

The adoption of a computerized system will enable the Assessment Authority to maintain a more up to date assessment file and will also make assessment information more readily available for research, other government users and the public in general.

Research

Research is currently underway on the development of new assessment manuals. Those areas being examined and analysed are urban land sales and servicing costs, building component costs, rural land sales data and crop production records from various soil types in the province.

It is expected that enough research material will be in place in 1985-86 to begin modelling on selected areas of the assessment base. Use of computer assisted procedures in the modelling operation will enable the



Keypunch operator Pat Middleton enters assessment data into the computer system.

Education and extension co-ordinator Brian Lynch conducts a seminar in Weyburn with urban council members and administrators.

Authority to determine and evaluate any potential shifts in taxation incidence.

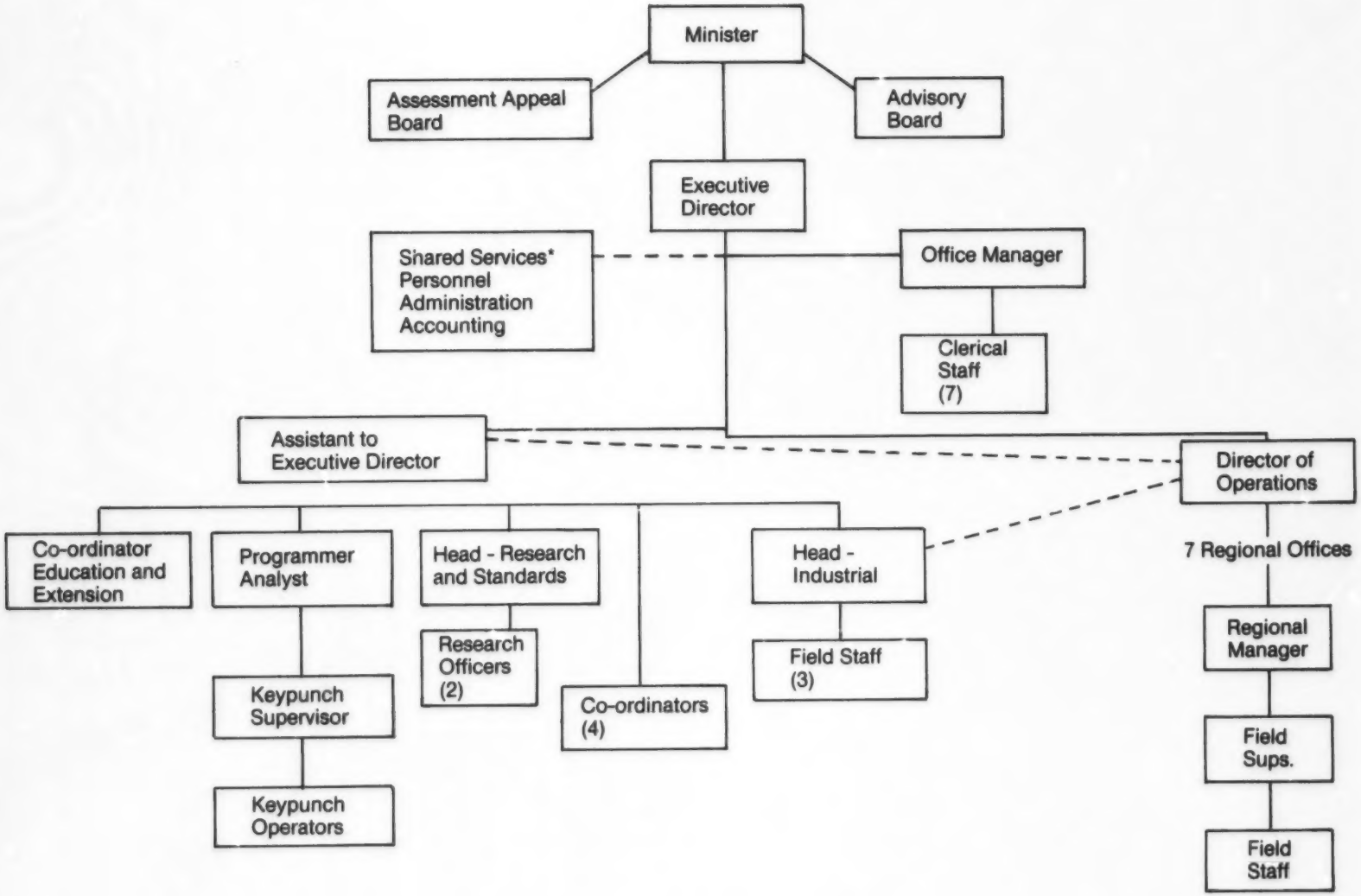
Training and Education

During the year in review, the Assessment Authority conducted 25 seminars for rural and urban administrators at various locations around the province. An assessment presentation was given to rural councillors at six regional meetings held by the Saskatchewan Association of Rural Municipalities, in addition to several presentations made to spring ratepayer meetings across the province.

The Authority also conducted several training courses for new employees and property tax agents with participation from 27 people in the three week urban course and 17 people in the two week rural course.

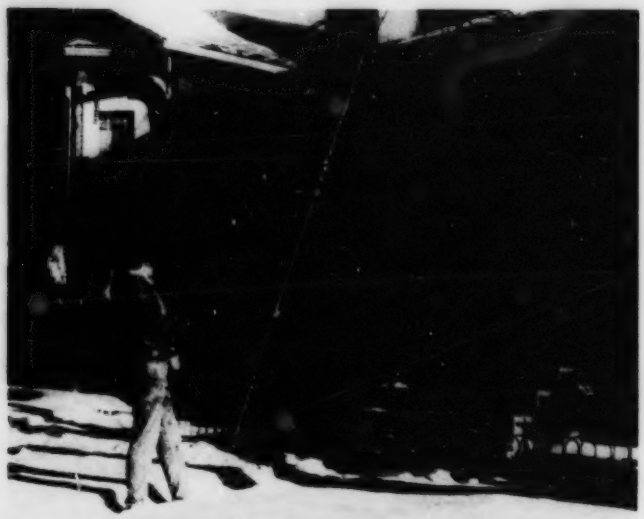
All courses or presentations are readily available as demand warrants.

Saskatchewan Assessment Authority Organizational Chart



* shared with Department of Urban Affairs

Assessment Program



Building assessment is based on exterior and interior review.

Urban Municipalities

The Assessment Authority has continued to re-assess urban municipalities on the new level of value and has completed general re-assessments on approximately 90 per cent of the urban properties including resort properties and small holdings.

During the year under review, revaluations were completed in 20 towns and 44 villages and in addition, maintenance valuations were carried out in all urban municipalities requiring revisions.

The cities of Saskatoon and Regina maintain their own assessment staff. However, the provincial co-ordinator of city assessments maintains a liaison with the major cities to ensure that equity in assessment is maintained province wide.

General revaluations of urban municipalities on the new base level of value have resulted in increases of 75 percent to more than 100 percent over the aggregate assessment based on the previous manual.

Revaluations and maintenance valuations in urban municipalities have resulted in the following changes in total aggregate assessment.

	1983	1984	Increase
Cities	$1,557,826,413	$2,526,507,537	$ 968,681,124
Towns	462,668,467	495,760,014	33,091,547
Villages	157,603,434	168,914,244	11,310,810
Resort Villages	15,779,075	21,123,711	5,344,636
TOTAL	$2,193,877,389	$3,212,305,506	$1,018,428,117

The total increase in taxable assessment in urban municipalities was $1,018,428,117.

Those urban municipalities utilizing assessments based on new level values use those values for municipal tax levy calculations; however, the new aggregate assessments for those municipalities are equalized for the purpose of calculating adjusted mill rates for school divisions and non-municipal taxing authorities. The equalization process is necessary to maintain equity in taxation while two different levels of value are being maintained simultaneously and the boundaries for the various taxing jurisdictions are not coterminous.

The equalized assessments are also applied to all provincial grant formulae using assessed value as one measure of comparative need. Some of those grants include revenue sharing and education grants.

Total equalized assessment is $1,709,991,715.

Urban Reassessments Completed 1984 - 85

Towns

Allan
Balgonie
Carlyle
Churchbridge
Craik
Esterhazy
Kinistino
La Ronge
Lashburn
Naicam
Nipawin
Norquay
Porcupine Plain
Redvers
Shellbrook
Strasbourg
Turtleford
Wakaw
Waldheim
Wawota

Villages

Alice Beach
Beechy
Birsay
Bladworth
Borden
Bracken
Cando
Climax
Colgate
Conquest
Consul
Dysart
Edam
Eyebrow
Ferland
Goodwater
Grandview Beach
Hafford
Hepburn
Invermay
Lebret
Lestock
Lipton
Loreburn
Macrorie
McLean
Meota
Neilburg
Pangman
Parkside
Plenty
Plunkett
Quill Lake
Riverhurst
Robsart
Sheho
Stockholm
Strongfield
Tessier
Tugaske
Waseca
Weldon
Wishart
Wood Mountain

Assessor Lorne Klein of the Weyburn office takes soil samples for assessment purposes.

Rural Municipalities

During the year in review 48 rural municipalities, totalling 11,390,460 acres, were reassessed. The revaluation of rural properties which began in 1976, is approximately 85 percent complete. The assessment base for rural municipalities now totals $1,334,057,431.

1983	1984
$1,153,569,780	$1,334,057,431

This total is an increase of $180,487,651 over the previous aggregate rural assessment.

Total equalized assessment in rural municipalities is $1,047,892,952.

Rural Re-Assessments Completed 1984-85 (11,390,460 Acres)

R.M. of Happy Valley #10
R.M. of Bengough #40
R.M. of Willow Bunch #42
R.M. of Old Post #43
R.M. of Waverly #44
R.M. of Mankota #45
R.M. of Moose Mountain #63
R.M. of Hazelwood #94
R.M. of Golden West #95
R.M. of Carmichael #109
R.M. of Piapot #110
R.M. of Kingsley #124
R.M. of Chester #125
R.M. of Swift Current #137
R.M. of Big Stick #141
R.M. of Elcapo #154
R.M. of Indian Head #156
R.M. of Pittville #169
R.M. of Marquis #191
R.M. of Cana #214
R.M. of Stanley #215
R.M. of McKillop #220
R.M. of Sarnia #221

R.M. of Calder #241
R.M. of Ituna Bon Accord #246
R.M. of Last Mountain Valley #250
R.M. of King George #256
R.M. of Snipe Lake #259
R.M. of Newcombe #260
R.M. of Chesterfield #261
R.M. of Milton #292
R.M. of St. Philips #301
R.M. of Prairiedale #321
R.M. of Antelope Park #322
R.M. of Livingston #331
R.M. of Bayne #371
R.M. of Tramping Lake #380
R.M. of Porcupine #395
R.M. of of Rosthern #403
R.M. of Laird #404
R.M. of Bjorkdale #426
R.M. of Star City #428
R.M. of Redberry #435
R.M. of Douglas #436
R.M. of Duck Lake #463
R.M. of Meeting Lake #466
R.M. of Meota #468
R.M. of Medstead #497

Oil and gas wells are a major part of the industrial assessment program.

For the 1984-85 year reassessments were completed for the following:

— pipelines in thirty-six rural municipalities;

— oil and gas wells in thirty-four rural municipalities;

— one coal mine;

— two sodium sulphate mines;

— two potash mines;

— one fertilizer plant.

This completed the third year of industrial reassessments and leaves approximately one-third of the program for completion in 1985-86.

The completion of 2,547 new oil and gas wells meant a very heavy maintenance program had to be carried out in conjunction with the reassessment program.

Assessment Advisory Board

The Saskatchewan Assessment Act provides for the establishment of an Assessment Advisory Board. The Advisory Board is empowered, with the approval of the Minister, to initiate studies into matters related to assessment in the province and report its findings and recommendations from these studies to the Minister-in-Charge.

The Board is comprised of the Deputy Ministers of Urban Affairs, Rural Development and Education in addition to representation by the Saskatchewan Association of Rural Municipalities, Saskatchewan Urban Municipalities Association and the Saskatchewan School Trustees Association. The Board has dealt with issues such as irrigation assessments and equalization.

It is expected that in the future this Board will be quite active in resolving contentious assessment issues that arise from time to time.

The Saskatchewan Assessment Appeal Board

The Saskatchewan Assessment Appeal Board is required to hear appeals under the following acts:

The Urban Municipality Act
The Rural Municipality Act
The Northern Municipalities Act
The Mineral Taxation Act
The Charter of the Municipal Corporation of Uranium City and District
The Lloydminster Charter
The School Assessments Act
The Secondary Education Act
The Watershed Association Act
The Conservation and Development Act

The Board is also required to adjudicate certain appeals under The Local Improvements Act and The Subdivisions Act, and to hold inquiries into complaints under the Sewage Drainage Inquiry Act.

During the year under review 525 appeals were received. The Board heard 542 appeals in 76 municipalities as follows:

Abernethy
Annaheim
Balgonie
Biggar
Birch Hills
Blaine Lake
Broadview
Candle Lake
Carrot River
Christopher Lake
Churchbridge
Coderre
Codette
Colonsay
Conquest
Consul
Coronach
Courval
Cut Knife
Davidson
Donavon
Foam Lake
Frontier
Glidden
Govan
Hazlet
Hendon
Humboldt
Hyas
Invermay
Jansen
Jedburgh
Kamsack
Kindersley
Lacadena
Lanigan
Leader
Leroy
Limerick
Lloydminster
Lumsden
Mankota
Meath Park
Mikado
Moose Jaw
Moosomin
Mossbank
Naicam
Ogema
Osler
Outlook
Paddockwood
Ponteix
Prince Albert
Prud'Homme
Qu'Appelle
Rama
Regina
Saskatoon
Shellbrook
Speers
Stoughton
Swift Current
Torquay
Tramping Lake
Vanguard
Viceroy
Wadena
Watson
Watrous
Weirdale
Weyburn
Wilcox
Willow Bunch
Yorkton
Zenon Park

Of the 525 appeals received 202 were sustained, 160 were dismissed, 4 were withdrawn, 19 were carried over to the next year, and 140 were heard for which no decisions have been reached. Of these 140, 92 pertain to a Stated Case before the Saskatchewan Court of Appeal.

Included in these appeals were 11 sewage drainage complaints. One of these has yet to be heard. Four have been heard but as yet no final report and recommendations have been prepared. The remaining six complaints have been heard with reports and recommendations prepared.